

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert and Debra Lowen
DOCKET NO.: 05-00761.001-R-1
PARCEL NO.: 03-16-128-013

The parties of record before the Property Tax Appeal Board are Robert and Debra Lowen, the appellants; and the Kane County Board of Review.

The subject property consists of a two-story brick and cedar dwelling that is 4 years old containing 3,084 square feet of living area. Features of the home include three full baths and one half-bath, a partially unfinished basement, central air-conditioning, one fireplace and a 702 square foot garage.

The appellants' petition indicated unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants presented evidence of assessment data on similar properties in the area to compare to the subject property. The four comparables suggested by the appellants consist of two-story brick or brick and cedar homes between 4 and 14 years old. They ranged in size from 2,924 to 4,358 square feet of living area; their assessed valuations ranged from \$103,693 to \$152,739 or from \$34.27 to 35.46 per square foot of living area. At hearing both parties agreed the subject contained 3,084 square feet of living area. Based on this corrected square footage, the subject is assessed at \$48.42 per square foot of living area. On the basis of this comparison, the appellants felt that an improvement assessment of \$113,940 or \$36.95 was appropriate and therefore based on this evidence the appellants requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessment, the board of review offered the appellants' evidence submitted at the board of review hearing. The board of review argued that the appellants'

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Kane County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	33,032
IMPR.:	\$	113,940
TOTAL:	\$	146,972

Subject only to the State multiplier as applicable.

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comparables were all located in an unincorporated part of the township, while the subject property is located in an incorporated section of the township. No other evidence refuting the appellants' assessment equity claim was presented.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted. The appellants' claimed unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

The Board further finds that the board of review's argument regarding incorporated versus unincorporated locations does not overcome the equity argument offered by the appellants and is not supported with equity evidence to justify different treatment within the assessment jurisdiction. The appellant's equity contention is supported with documentation which clearly demonstrates unequal treatment in the subject's assessment when compared to similar properties. All of the appellants' comparables were located within $\frac{3}{4}$ of a mile of the subject. Further, they are similar in design, exterior construction, approximate age, size and most other features. They had improvement assessments of \$34.27 to \$35.46 per square foot. The subject's improvement assessment of \$48.42 per square foot is not supported by these comparables. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in this record and a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.